



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 39  
LAFARGE, WI 54639

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I VIRGINIA BILEK of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/29/2005  
(Date)

UTILITY CLERK  
\_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-09
Sewer Services	S-11
Sewer Mains	S-12
Sewer Operating Section Footnotes	S-13

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LAFARGE MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** P.O. BOX 39  
LAFARGE, WI 54639**When was utility organized?** 1/1/1906**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** VIRGINIA BILEK**Title:** UTILITY CLERK BOOKEEPER**Office Address:**P.O. BOX 39  
LAFARGE, WI 54639**Telephone:** (608) 625 - 2333**Fax Number:** (608) 625 - 2800**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E. VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** JACKV@FRONTIERNET.NET

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** STEVE DONOVAN**Title:** PRESIDENT**Office Address:**P.O. BOX 39  
LA FARGE, WI 54639**Telephone:** (608) 625 - 2333**Fax Number:** (608) 625 - 2800**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E. VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** JACKV@FRONTIERNET.NET**Date of most recent audit report:** 2/23/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** WAYNE CARPENTER**Title:** PUBLIC WORKS MANAGER**Office Address:**  
P.O. BOX 39  
LAFARGE, WI 54639**Telephone:** (608) 625 - 2333**Fax Number:** (608) 625 - 2800**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**STEVE DONOVAN, PRESIDENT  
LARRY GABRIELSON, TRUSTEE  
RANDY HEISEL, TRUSTEE  
FREDDIE NELSON, TRUSTEE  
BEN RASTALL, TRUSTEE  
DELORES SANDMIRE, TRUSTEE  
DEAN STEINMETZ, TRUSTEE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 6/17/1967

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	263,696	265,425	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	160,497	163,516	<b>2</b>
Depreciation Expense (403)	44,556	41,508	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	20,989	20,968	<b>5</b>
<b>Total Operating Expenses</b>	<b>226,042</b>	<b>225,992</b>	
<b>Net Operating Income</b>	<b>37,654</b>	<b>39,433</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>37,654</b>	<b>39,433</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	1,716	2,366	<b>9</b>
Miscellaneous Nonoperating Income (421)	152,549	2,755	<b>10</b>
<b>Total Other Income</b>	<b>154,265</b>	<b>5,121</b>	
<b>Total Income</b>	<b>191,919</b>	<b>44,554</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(33,166)	0	<b>11</b>
Other Income Deductions (426)	50,350	47,087	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>17,184</b>	<b>47,087</b>	
<b>Income Before Interest Charges</b>	<b>174,735</b>	<b>(2,533)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	42,724	56,098	<b>13</b>
Amortization of Debt Discount and Expense (428)	4,490	3,023	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>47,214</b>	<b>59,121</b>	
<b>Net Income</b>	<b>127,521</b>	<b>(61,654)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,192,409	181,492	<b>19</b>
Balance Transferred from Income (433)	127,521	(61,654)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	2,072,571	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	663,328	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)			<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,656,602</b>	<b>2,192,409</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	263,696		263,696	1
<b>Total (Acct. 400):</b>	<b>263,696</b>	<b>0</b>	<b>263,696</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	160,497		160,497	2
<b>Total (Acct. 401):</b>	<b>160,497</b>	<b>0</b>	<b>160,497</b>	
<b>Depreciation Expense (403):</b>				
Derived	44,556		44,556	3
<b>Total (Acct. 403):</b>	<b>44,556</b>	<b>0</b>	<b>44,556</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	20,989		20,989	5
<b>Total (Acct. 408):</b>	<b>20,989</b>	<b>0</b>	<b>20,989</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>37,654</b>	<b>0</b>	<b>37,654</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST EARNED ON RESTRICTED FUND AND TEMP. I	1,716	0	1,716	10
<b>Total (Acct. 419):</b>	<b>1,716</b>	<b>0</b>	<b>1,716</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		151,188	151,188	11

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Sewer		1,361	1,361 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>152,549</b>	<b>152,549</b>
<b>TOTAL OTHER INCOME:</b>	<b>1,716</b>	<b>152,549</b>	<b>154,265</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(33,166)		(33,166) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(33,166)</b>	<b>0</b>	<b>(33,166)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		23,822	23,822 16
Depreciation Expense on Contributed Plant - Sewer		26,528	26,528 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>50,350</b>	<b>50,350</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(33,166)</b>	<b>50,350</b>	<b>17,184</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	42,724		42,724 19
<b>Total (Acct. 427):</b>	<b>42,724</b>	<b>0</b>	<b>42,724</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	4,490		4,490 20
<b>Total (Acct. 428):</b>	<b>4,490</b>	<b>0</b>	<b>4,490</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>47,214</b>	<b>0</b>	<b>47,214</b>
<b>NET INCOME:</b>	<b>25,322</b>	<b>102,199</b>	<b>127,521</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	164,170	2,028,239	2,192,409 25
<b>Total (Acct. 216):</b>	<b>164,170</b>	<b>2,028,239</b>	<b>2,192,409</b>
Balance Transferred from Income (433):			
Derived	25,322	102,199	127,521 26
<b>Total (Acct. 433):</b>	<b>25,322</b>	<b>102,199</b>	<b>127,521</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT WATER CLOSING OF ACCOUNT 271 PER [	0	102,103	102,103 28
TO CORRECT SEWER CLOSING OF ACCOUNT 271 PER [	0	561,225	561,225 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>663,328</b>	<b>663,328</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>189,492</b>	<b>1,467,110</b>	<b>1,656,602</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	110,861	0	152,835	0	<b>263,696</b>	<b>1</b>
Less: interdepartmental sales	2,844		8,913	0	<b>11,757</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	962				<b>962</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>107,055</b>	<b>0</b>	<b>143,922</b>	<b>0</b>	<b>250,977</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,260,382	4,113,122	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,222,269	1,128,953	<b>2</b>
<b>Net Utility Plant</b>	<b>3,038,113</b>	<b>2,984,169</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	242,454	219,468	<b>7</b>
<b>Total Other Property and Investments</b>	<b>242,454</b>	<b>219,468</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	84,601	134,179	<b>8</b>
Temporary Cash Investments (132)	34,827	34,559	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	21,548	21,367	<b>11</b>
Other Accounts Receivable (143)	0	875	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	122,796	403,987	<b>14</b>
Materials and Supplies (150)	11,156	9,414	<b>15</b>
Prepayments (165)	5,442	2,767	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>280,370</b>	<b>607,148</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	79,810	85,969	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	735,024	452,460	<b>20</b>
<b>Total Deferred Debits</b>	<b>814,834</b>	<b>538,429</b>	
<b>Total Assets and Other Debits</b>	<b>4,375,771</b>	<b>4,349,214</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	833,579	833,579	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,656,602	2,192,409	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,490,181</b>	<b>3,025,988</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,215,000	1,250,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	18,032	26,060	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,233,032</b>	<b>1,276,060</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,393	12,517	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	13,069	13,069	<b>31</b>
Interest Accrued (237)	6,672	20,147	<b>32</b>
Other Current and Accrued Liabilities (238)	1,262	1,433	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>22,396</b>	<b>47,166</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	630,162	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>630,162</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,375,771</b>	<b>4,349,214</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,971,383	2,141,739	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	846,517	820,761	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,270,766	1,322,338	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>2,117,283</b>	<b>2,143,099</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	66,134	395,370	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	146,505	614,260	0	0	12
<b>Total Accumulated Provision</b>	<b>212,639</b>	<b>1,009,630</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,904,644</b>	<b>1,133,469</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	54,021	364,517			<b>418,538</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	13,032	31,524			<b>44,556</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	671	(671)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
To correct closing of account 271	102,103	561,225			<b>663,328</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>115,806</b>	<b>592,078</b>	<b>0</b>	<b>0</b>	<b>707,884</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,590	0			<b>1,590</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	102,103	561,225			<b>663,328</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>103,693</b>	<b>561,225</b>	<b>0</b>	<b>0</b>	<b>664,918</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>66,134</b>	<b>395,370</b>	<b>0</b>	<b>0</b>	<b>461,504</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	122,683	587,732			<b>710,415</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	23,822	26,528			<b>50,350</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>23,822</b>	<b>26,528</b>	<b>0</b>	<b>0</b>	<b>50,350</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>146,505</b>	<b>614,260</b>	<b>0</b>	<b>0</b>	<b>760,765</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	11,156	9,414	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>11,156</b>	<b>9,414</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 MORTGAGE REVENUE BONDS	1,557	428	13,078	1
2003 REVENUE BOND DEFERRED LOSS ON REFINANCING	1,669	427	24,207	2
2003 REVENUE BONDS	2,933	428	42,525	3
<b>Total</b>			<b>79,810</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	833,579	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>833,579</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2003 REVENUE BONDS	07/01/2003	11/01/2018	2.90%	1,215,000	1
<b>Total Bonds (Account 221):</b>				<b>1,215,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
STATE OF WI BOARD OF COMMISSIONERS	11/27/1995	03/15/2014	5.00%	18,032	1
<b>Total for Account 224</b>				<b>18,032</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	13,069	1
<b>Accruals:</b>		
Charged water department expense	15,637	2
Charged electric department expense	0	3
Charged sewer department expense	5,352	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>20,989</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	15,887	6
Social Security taxes	4,848	7
PSC Remainder Assessment	254	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>20,989</b>	
<b>Balance end of year</b>	<b>13,069</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0		0	0	1
2003 REVENUE BONDS	20,103	40,099	53,558	6,644	2
<b>Subtotal</b>	<b>20,103</b>	<b>40,099</b>	<b>53,558</b>	<b>6,644</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
2001 NOTE	44	956	972	28	5
DEFERRED LOSS ON REFINANCING	0	1,669	1,669	0	6
<b>Subtotal</b>	<b>44</b>	<b>2,625</b>	<b>2,641</b>	<b>28</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>20,147</b>	<b>42,724</b>	<b>56,199</b>	<b>6,672</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE	113,397	3
REDEMPTION	53,903	4
DEPRECIATION RESERVE	75,154	5
<b>Total (Acct. 125):</b>	<b>242,454</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	8,857	7
Electric		8
Sewer (Regulated)	12,691	9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>21,548</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM ELECTRIC FUND FOR EXPENSES PAID BY WATER / SEWER	712	14
DUE FROM GENERAL FUND FOR BOND PROCEEDS PAID BY WATER/SEWER	122,084	15
<b>Total (Acct. 145):</b>	<b>122,796</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	5,442	16
<b>Total (Acct. 165):</b>	<b>5,442</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
TIF RECEIVABLE ON CROPP PROJECT	735,024	18
<b>Total (Acct. 183):</b>	<b>735,024</b>	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	630,162	20
NONE		21
<b>Total (Acct. 253):</b>	<b>630,162</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	817,920	0	820,761	0	<b>1,638,681</b>	<b>1</b>
Materials and Supplies	10,285	0	0	0	<b>10,285</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	60,077	0	379,943	0	<b>440,020</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	48,499	0	266,582	0	<b>315,081</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>719,629</b>	<b>0</b>	<b>174,236</b>	<b>0</b>	<b>893,865</b>	
Net Operating Income	23,384	0	14,270	0	<b>37,654</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.25%</b>	<b>N/A</b>	<b>8.19%</b>	<b>N/A</b>	<b>4.21%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1	<b>1</b>
Electric	0	<b>2</b>
Gas	0	<b>3</b>
Sewer	0.8	<b>4</b>



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	102,103	0	561,225	0	<b>663,328</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,105		28,061		<b>33,166</b>	<b>4</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>96,998</b>	<b>0</b>	<b>533,164</b>	<b>0</b>	<b>630,162</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

Amount represents long-term receivable of tax increment revenue related to construction project.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Receivables from Municipality (145) includes amount due from Municipality for Bond Proceeds paid by Water / Sewer.

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### Signature Page (Page ii)

#### General footnotes

Vig & Associates, LLC

To the Village Board  
La Farge Municipal Water and Sewer Utility  
La Farge, Wisconsin 54639

We have compiled the balance sheets of the La Farge Municipal Water and Sewer Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC  
March 29, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	109,681	108,859	<b>1</b>
<b>Total Sales of Water</b>	<b>109,681</b>	<b>108,859</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	218	627	<b>2</b>
Other Water Revenues (474)	962	929	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>1,180</b>	<b>1,556</b>	
<b>Total Operating Revenues</b>	<b>110,861</b>	<b>110,415</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	28,193	32,567	<b>4</b>
General Operating Expenses (680-690)	28,064	29,773	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>56,257</b>	<b>62,340</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	13,032	10,188	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	18,188	17,238	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>31,220</b>	<b>27,426</b>	
<b>Total Operating Expenses</b>	<b>87,477</b>	<b>89,766</b>	
<b>NET OPERATING INCOME</b>	<b>23,384</b>	<b>20,649</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	327	12,113	53,412	4
Commercial	58	3,956	14,015	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>385</b>	<b>16,069</b>	<b>67,427</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		38,062	8
Other Sales to Public Authorities (464)	2	499	1,348	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	1,457	2,844	12
<b>Total Sales of Water</b>	<b>391</b>	<b>18,025</b>	<b>109,681</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	38,062	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>38,062</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
OTHER WATER REVENUES	218	6
<b>Total Forfeited Discounts (470)</b>	<b>218</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	962	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>962</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	16,958	15,204	<b>1</b>
Purchased Water (610)	0	0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	5,225	4,069	<b>3</b>
Chemicals (630)	4,339	6,504	<b>4</b>
Supplies and Expenses (640)	1,389	436	<b>5</b>
Repairs of Water Plant (650)	282	6,354	<b>6</b>
Transportation Expenses (660)	0	0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>28,193</b>	<b>32,567</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	8,748	8,883	<b>8</b>
Office Supplies and Expenses (681)	0	0	<b>9</b>
Outside Services Employed (682)	3,434	3,054	<b>10</b>
Insurance Expense (684)	4,719	1,730	<b>11</b>
Employees Pensions and Benefits (686)	10,681	15,690	<b>12</b>
Regulatory Commission Expenses (688)	0	0	<b>13</b>
Miscellaneous General Expenses (689)	482	416	<b>14</b>
Uncollectible Accounts (690)	0	0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>28,064</b>	<b>29,773</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>56,257</b>	<b>62,340</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
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<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		15,887	15,887	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		250	237	<b>2</b>
<b>Net property tax equivalent</b>		<b>15,637</b>	<b>15,650</b>	
Social Security		2,424	1,463	<b>3</b>
PSC Remainder Assessment		127	125	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>18,188</b>	<b>17,238</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Vernon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231410				3
County tax rate	mills		7.167285				4
Local tax rate	mills		6.736508				5
School tax rate	mills		14.251192				6
Voc. school tax rate	mills		2.515467				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.901862</b>				10
Less: state credit	mills		1.644555				11
<b>Net tax rate</b>	mills		<b>29.257307</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.736508</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.766659</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.503167</b>				17
<b>Total Tax Rate</b>	mills		<b>30.901862</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760574</b>				19
<b>Total tax net of state credit</b>	mills		<b>29.257307</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.252360</b>				21
Utility Plant, Jan. 1	\$	<b>1,971,383</b>	1,971,383				22
Materials & Supplies	\$	<b>9,414</b>	9,414				23
<b>Subtotal</b>	\$	<b>1,980,797</b>	<b>1,980,797</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,980,797</b>	<b>1,980,797</b>				26
Assessment Ratio	dec.		0.864264				27
<b>Assessed Value</b>	\$	<b>1,711,932</b>	<b>1,711,932</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.252360</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>38,095</b>	<b>38,095</b>				30
Tax Equivalent per 1994 PSC Report	\$	15,887					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,887					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>15,887</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	6,010		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>6,010</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	200		12
Structures and Improvements (321)	8,981		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0	62,481	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,927		20
<b>Total Pumping Plant</b>	<b>11,108</b>	<b>62,481</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,029		23
<b>Total Water Treatment Plant</b>	<b>16,029</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			6,010	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	6,010	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			200	12
Structures and Improvements (321)		(8,981)	0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			62,481	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,927	20
<b>Total Pumping Plant</b>	0	(8,981)	64,608	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,029	23
<b>Total Water Treatment Plant</b>	0	0	16,029	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,731		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	528,181		27
Fire Mains (344)	0		28
Services (345)	98,710		29
Meters (346)	26,018	1,378	30
Hydrants (348)	63,831	3,290	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>730,471</b>	<b>4,668</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	5,609		34
Office Furniture and Equipment (372)	1,522		35
Computer Equipment (372.1)	1,387	615	36
Transportation Equipment (373)	3,011		37
Other General Equipment (379)	14,177		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>25,706</b>	<b>615</b>	
<b>Total utility plant in service directly assignable</b>	<b>789,324</b>	<b>67,764</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>789,324</b>	<b>67,764</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			13,731	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)			528,181	27
Fire Mains (344)			0	28
Services (345)			98,710	29
Meters (346)	90		27,306	30
Hydrants (348)	1,500		65,621	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,590</b>	<b>0</b>	<b>733,549</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			5,609	34
Office Furniture and Equipment (372)			1,522	35
Computer Equipment (372.1)			2,002	36
Transportation Equipment (373)			3,011	37
Other General Equipment (379)			14,177	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>26,321</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,590</b>	<b>(8,981)</b>	<b>846,517</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>1,590</b>	<b>(8,981)</b>	<b>846,517</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	211,009		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>211,009</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	78,392		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	75,606	140,079	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>153,998</b>	<b>140,079</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			211,009	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>211,009</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		8,981	87,373	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			215,685	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>8,981</b>	<b>303,058</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	92,964		26
Transmission and Distribution Mains (343)	543,188		27
Fire Mains (344)	0		28
Services (345)	92,732	2,128	29
Meters (346)	0		30
Hydrants (348)	25,687		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>754,571</b>	<b>2,128</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,119,578</b>	<b>142,207</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,119,578</b>	<b>142,207</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			92,964 26
Transmission and Distribution Mains (343)			543,188 27
Fire Mains (344)			0 28
Services (345)			94,860 29
Meters (346)			0 30
Hydrants (348)			25,687 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>756,699</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>8,981</b>	<b>1,270,766</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>8,981</b>	<b>1,270,766</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,751	1,751	1
February			1,735	1,735	2
March			1,759	1,759	3
April			1,745	1,745	4
May			2,009	2,009	5
June			1,961	1,961	6
July			2,043	2,043	7
August			1,942	1,942	8
September			1,980	1,980	9
October			1,919	1,919	10
November			1,622	1,622	11
December			1,773	1,773	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>22,239</b>	<b>22,239</b>	
Less: Water sold				18,025	13
Volume pumped but not sold				4,214	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				650	18
Total volume not sold but accounted for				2,650	19
Volume pumped but unaccounted for				1,564	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				199	23
Date of maximum: 2/8/2004					24
Cause of maximum:					25
8" Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				24	26
Date of minimum: 12/26/2004					27
Total KWH used for pumping for the year				43,511	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
312 W NORTH STREET	2	424	10	540,000	Yes	<b>1</b>
525 E SCHOOL STREET	3	167	18	345,600	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	2	3	4	<b>1</b>
Location	VILLAGE	VILLAGE	VILLAGE	<b>2</b>
Purpose	P	P	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	SIMMONS	CUMMINS	<b>5</b>
Year Installed	1964	1997	2004	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	425	250	500	<b>8</b>
Pump Motor or Standby Engine Mfr	MS	US MOTOR	ONAN - CUMMINS	<b>9</b>
Year Installed	1973	1997	2004	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	30	85	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER STATION 1	BOOSTER STATION 2	BOOSTER STATION 3	<b>14</b>
Location	VILLAGE	VILLAGE	VILLAGE	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	GRANDFOS	GRANDFOS	GRANDFOS	<b>18</b>
Year Installed	2004	2004	2004	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	120	200	400	<b>21</b>
Pump Motor or Standby Engine Mfr	BALDOR MOTOR	BALDOR MOTOR	BALDOR MOTOR	<b>22</b>
Year Installed	2004	2004	2004	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	5	8	15	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER STATION 4			<b>1</b>
Location	VILLAGE			<b>2</b>
Purpose	B			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	PEERLESS			<b>5</b>
Year Installed	2004			<b>6</b>
Type	CENTRIFUGAL			<b>7</b>
Actual Capacity (gpm)	1,600			<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTOR			<b>9</b> <b>10</b>
Year Installed	2004			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	50			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	AQUA STORE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1987		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	162		10
			11
Total capacity in gallons (actual)	128,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	100	0	0	0	100
M	D	4.000	573	0	0	0	573
M	D	6.000	19,723	0	0	0	19,723
M	D	8.000	13,616	0	0	0	13,616
M	D	10.000	815	0	0	0	815
M	D	12.000	697	0	0	0	697
Total Within Municipality			35,524	0	0	0	35,524
Total Utility			35,524	0	0	0	35,524



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	362	3	0	0	365	34	1
M	1.000	51	0	0	0	51	3	2
P	1.000	1	0	0	0	1		3
M	1.250	3	0	0	0	3		4
M	1.500	1	0	0	0	1		5
M	2.000	4	2	0	0	6		6
M	4.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>423</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>428</b>	<b>37</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	388	6	3	0	391	3	1
1.000	3	0	0	0	3	0	2
1.250	2	0	0	0	2	0	3
1.500	4	0	0	0	4	0	4
2.000	3	2	0	0	5	0	5
6.000	0	0	0	0	0	0	6
<b>Total:</b>	<b>400</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>405</b>	<b>3</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	318	52	0	1	2	18	391	1
1.000	0	2	0	0	0	1	3	2
1.250	0	1	0	0	0	1	2	3
1.500	1	2	0	0	1	0	4	4
2.000	0	3	0	1	0	1	5	5
6.000	0	0	0	0	0	0	0	6
<b>Total:</b>	<b>319</b>	<b>60</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>21</b>	<b>405</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	70	2	2		70	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	123
Number of distribution valves operated during year:	123

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Chemical expenses (630) decreased, representing a return to normal operating expenditure level.

Repairs of Water Plant expenses (650) decreased, representing a return to normal operating expenditure level, as the 2003 expenses were main break repairs.

Insurance expenses (684) increased as a result of higher premiums charged to the Utility.

Employee Pensions and Benefits expenses (686) decreased, representing a return to normal operating expenditure level.

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### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Per board minutes July 10, 2000 the Board passed a resolution authorizing the water utility tax equivalent to be the lower of the calculated amount or the 1994 PSC amount.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Electric Pumping Equipment (325) additions represent the amount that was financed by Utility for a Booster Station including four pumps.

If Adjustments for any account are nonzero, please explain.

Adjustments are reclasses between plant financed by Utility and plant financed by Capital Contributions. This amount represents prior year costs of the Utility that were reimbursed in 2004. Accumulated depreciation on these costs are considered to be insignificant.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.

Electric Pumping Equipment (325) additions represent the amount that was financed by Contributions for a Booster Station including four pumps.

If Adjustments for any account are nonzero, please explain.

Adjustments are reclasses between plant financed by Utility and plant financed by Capital Contributions. This amount represents prior year costs of the Utility that were reimbursed in 2004. Accumulated depreciation on these costs are considered to be insignificant.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were financed by capital contributions.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Explain program for replacing or testing meters 1" or smaller.**

Utility is aware of required code and will attempt to catch up in 2005.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

Utility is aware of required code and will attempt to catch up in 2005.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	149,835	152,010	<b>1</b>
<b>Total Sewage Operating Revenues</b>	<b>149,835</b>	<b>152,010</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	0	0	<b>2</b>
Servicing of Customers Laterals (632)	0	0	<b>3</b>
Sale of Fertilizer (633)	0	0	<b>4</b>
Rent from Sewerage Properties (634)	0	0	<b>5</b>
Miscellaneous Operating Revenues (635)	3,000	3,000	<b>6</b>
Amortization of Construction Grants (636)	0	0	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>3,000</b>	<b>3,000</b>	
<b>Total Operating Revenues</b>	<b>152,835</b>	<b>155,010</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	29,606	36,238	<b>8</b>
Maintenance Expenses (831-834)	40,637	38,248	<b>9</b>
Customer Accounting & Collection Expenses (840-843)	11,773	10,916	<b>10</b>
Administrative and General Expenses (850-857)	22,224	15,774	<b>11</b>
<b>Total Operation and Maintenance Expenses</b>	<b>104,240</b>	<b>101,176</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	31,524	31,320	<b>12</b>
Amortization Expense (404)		0	<b>13</b>
Taxes (408)	2,801	3,730	<b>14</b>
<b>Total Other Operating Expenses</b>	<b>34,325</b>	<b>35,050</b>	
<b>Total Operating Expenses</b>	<b>138,565</b>	<b>136,226</b>	
<b>NET OPERATING INCOME</b>	<b>14,270</b>	<b>18,784</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	307	12,113	107,079	5
Commercial Revenues	57	3,956	30,562	6
Industrial Revenues				7
Revenues from Public Authorities	2	499	3,281	8
<b>Total Measured Service to General Customers (622)</b>	<b>366</b>	<b>16,568</b>	<b>140,922</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	3	1,456	8,913	12
<b>Total Sewage Operating Revenues</b>	<b>369</b>	<b>18,024</b>	<b>149,835</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE



**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges		1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
SANITARY BENEFIT CHARGE	3,000	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>3,000</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	74	414	<b>1</b>
Power and Fuel for Pumping (821)	19,967	26,579	<b>2</b>
Power and Fuel for Aeration Equipment (822)	0	0	<b>3</b>
Chlorine (823)	0	0	<b>4</b>
Phosphorous Removal Chemicals (824)	0	0	<b>5</b>
Sludge Conditioning Chemicals (825)	0	0	<b>6</b>
Other Chemicals for Sewage Treatment (826)	0	0	<b>7</b>
Other Operating Supplies and Expenses (827)	7,956	7,662	<b>8</b>
Transportation Expenses (828)	1,609	1,583	<b>9</b>
Rents (829)	0	0	<b>10</b>
<b>Total Operation Expenses</b>	<b>29,606</b>	<b>36,238</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	10,747	10,894	<b>11</b>
Maintenance of Collection System Pumping Equipment (832)	8,378	10,262	<b>12</b>
Maintenance of Treatment and Disposal Plant Equipment (833)	15,705	12,451	<b>13</b>
Maintenance of General Plant Structures and Equipment (834)	5,807	4,641	<b>14</b>
<b>Total Maintenance Expenses</b>	<b>40,637</b>	<b>38,248</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	10,288	9,651	<b>15</b>
Flat Rate Inspections (841)	0	0	<b>16</b>
Meter Reading (842)	1,485	1,265	<b>17</b>
Uncollectible Accounts (843)		0	<b>18</b>
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>11,773</b>	<b>10,916</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	279	350	<b>19</b>
Office Supplies and Expenses (851)	2,044	1,739	<b>20</b>
Outside Services Employed (852)	4,270	3,172	<b>21</b>
Insurance Expense (853)	4,719	1,920	<b>22</b>
Employees Pensions and Benefits (854)	10,558	8,235	<b>23</b>

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)		0	<b>24</b>
Miscellaneous General Expenses (856)	354	358	<b>25</b>
Rents (857)		0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>22,224</b>	<b>15,774</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>104,240</b>	 <b>101,176</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Social Security		2,424	3,320	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		250	237	<b>2</b>
PSC Remainder Assessment		127	173	<b>3</b>
Other (specify): NONE			0	<b>4</b>
<b>Total tax expense</b>		<b>2,801</b>	<b>3,730</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	72,965	0	6
Collecting Mains and Accessories (313)	66,907		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	19,089		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>158,961</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	17,678		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	22,012		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>39,690</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	640		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	115,441		19
Primary Treatment Equipment (333)	117,862		20
Secondary Treatment Equipment (334)	24,273		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	41,803		23
Sludge Treatment and Disposal Equipment (337)	7,660		24
Plant Site Piping (338)	150,829		25
Flow Metering and Monitoring Equipment (339)	44,638		26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			72,965	6
Collecting Mains and Accessories (313)			66,907	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			19,089	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>158,961</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			17,678	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			22,012	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>39,690</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			640	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			115,441	19
Primary Treatment Equipment (333)			117,862	20
Secondary Treatment Equipment (334)			24,273	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			41,803	23
Sludge Treatment and Disposal Equipment (337)			7,660	24
Plant Site Piping (338)			150,829	25
Flow Metering and Monitoring Equipment (339)			44,638	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	15,559		27
Other Treatment and Disposal Plant Equipment (341)	14,654		28
<b>Total Treatment and Disposal Plant</b>	<b>533,359</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	5,000		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	30,213		33
Other General Equipment (379)	53,538		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>88,751</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>820,761</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>820,761</b>	<b>0</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Outfall Sewer Pipes (340)			15,559	27
Other Treatment and Disposal Plant Equipment (341)			14,654	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>533,359</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			5,000	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			30,213	33
Other General Equipment (379)			53,538	34
Other Tangible Property (390)			0	35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>88,751</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>820,761</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>820,761</b>	



## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	16,760	1,360	6
Collecting Mains and Accessories (313)	514,658		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>531,418</b>	<b>1,360</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	703,351		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	86,209		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			18,120	6
Collecting Mains and Accessories (313)			514,658	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>532,778</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			703,351	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			86,209	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>789,560</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,320,978</b>	<b>1,360</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>1,320,978</b>	<b>1,360</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>789,560</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,322,338</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,322,338</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	1	0	0	0	1		1
Sewer	4.000	376	5	0	0	381	1	2
Sewer	6.000	11	0	0	0	11		3
<b>Total Utility</b>		<b>388</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>393</b>	<b>1</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	250	0	0	0	<b>250</b>	<b>1</b>
6.000	112	0	0	0	<b>112</b>	<b>2</b>
8.000	23,016	0	0	0	<b>23,016</b>	<b>3</b>
10.000	2,382	0	0	0	<b>2,382</b>	<b>4</b>
12.000	990	0	0	0	<b>990</b>	<b>5</b>
15.000	1,250	0	0	0	<b>1,250</b>	<b>6</b>
<b>Total Utility</b>	<b>28,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,000</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Insurance expenses (853) increased as a result of higher premiums charged to the Utility.

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### Sewer Services (Page S-11)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were financed by capital contributions.

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